

**Impact-resistant sandwich structural element**

**Abstract of the Disclosure**

Impact-resistant sandwich structural elements containing at least one solid thermosetting polyurethane layer and at least one polyurethane elastomer layer and a process for their preparation are disclosed. The elements are useful in preparing sanitary fittings, swimming pools, domestic refrigerators, wall panels, vehicles or furniture, in the construction industry, in waste-water technology or in coach-building.

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